SUPREME COURT, U. S.

Supreme Court, U.S.
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IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM 1970
Case No. 221

WILLIAM ROGERS and ROSE ROGERS, his wife,
Appellees,

-against-

PACT REALTY CORPORATION,
Appellant,

TOWN OF BABYLON of the State of New York, CHESTER F. JACOBS, as County Treasurer of the County of Suffolk, and the COUNTY OF SUFFOLK OF THE STATE OF NEW YORK,
Defendants-Appellees,

ON APPEAL FROM THE COURT OF APPEALS
OF THE STATE OF NEW YORK

Case No. 220
CHESTER F. JACOBS, as County Treasurer of the County of Suffolk, and the COUNTY OF SUFFOLK OF THE STATE OF NEW YORK,
Appellants,

-against-

WILLIAM ROGERS and ROSE ROGERS, his wife, PACT REALTY CORPORATION, and TOWN OF BABYLON OF THE STATE OF NEW YORK,
Appellees,

REPLY TO DISMISS OR AFFIRM

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Appellees, by this motion to dismiss, bring before this Court, preliminary to a discussion of the merits, their arguments why this Court should decline jurisdiction. These arguments may be paraphrased under the following broad headings to which this reply is addressed:

1. The Suffolk County Treasurer did not have the power to enter into a contract to sell the subject land with Appellant, Pact Realty Corp. (hereinafter referred to as Pact), the buyer at the 11/16/1964 tax sale. Therefore there was no contract which might be impaired.

2. Even if the Treasurer had the power to enter into a contract, this power could be excercised only in those instances when Suffolk County had first acquired title.

3. If a contract had been entered into, Pact complains of "judicial impairment" which is not reviewable by this Court.

4. Appellant has not raised the constitutional questions below in proper form and the State Courts did not expressly pass on any Federal questions.

POINT I

THE APPELLEES' CONCLUSION THAT THE TREASURER DID NOT HAVE THE POWER OR AUTHORITY TO ENTER INTO A CONTRACT OF SALE IS CONTRADICTED BY THE SUFFOLK COUNTY TAX ACT

The Suffolk County Treasurer was mandated by § 40 of the Suffolk County Tax Act (hereinafter called SCTA) to collect all unpaid taxes "upon real estate ... by a *sale of the real estate by the county treasurer...*"

§ 43 SCTA orders the "ADVERTISEMENT OF SALE" to be published containing a "list of all real estate...*to be sold for unpaid taxes*...at public auction (to the tax sale bidder of) the lowest rate of interest."

§ 45 SCTA authorizes the County Treasurer at the tax sale to "commence the *sale of lands*... until every such lot or *parcel is sold*...for an amount sufficient to pay all the taxes..." (emphasis added)

Basically, the only legal relationship created at the tax sale between the successful bidder and the Treasurer was that of buyer and seller. At the precise moment of the acceptance of the buyer's bid a contract necessarily came into being.

Appellant asks what did take place at the tax sale? The appellees want this Court to believe that: (a) the sale was void; (b) that nothing took place at the tax sale, that a mere vacuum came into being at that time; (c) that the Treasurer and Pact went through meaningless motions when the Treasurer sold and Pact bought the subject property at the tax sale; (d) that the Treasurer was not vested with the power to sell the subject property; (e) that Pact bought nothing at the tax sale; (f) that even though Pact paid out its money, as consideration at the tax sale, it got no vested interest in the real property; (g) that the basis for all of the foregoing fallacious reasoning by appellees is that *15 days after the tax sale*, on 12/1/64, the 1964-65 tax bill was rendered without an "arrears" stamp.

A mere statement of the foregoing demonstrates the falsity of Appellees' position. Appellees cannot evade the constitutional fact that a valid contract took place at the tax sale under which Pact's property rights became fixed. These

rights could not constitutionally be taken from Pact without due process.

In summation, the SCTA empowers the Treasurer *to sell the land* in order to collect the unpaid taxes, incorporating therein the power *to contract to sell* the land at the tax sale to the successful bidder therefor. Thus a valid contract came into being at the tax sale which Pact claims has been impaired.

POINT II

NEITHER THE SCHEME OF THE SUFFOLK COUNTY TAX ACT NOR THE AUTHORITIES OF NEW YORK STATE CASE LAW REQUIRES THE COUNTY TO FIRST ACQUIRE RECORD TITLE BEFORE SELLING REAL PROPERTY AT THE TAX SALE

Under Point I of this reply we respectfully called the Court's attention to the relevant portions of the SCTA relating to the Treasurer's authority to sell. Those sections do not require the County to first obtain title. To the contrary, they establish the procedure to sell without reducing the record title into the name of the County.

Appellees contend that *Wood v Lovett*, 317 US 362, stands for the proposition that a sale could be consummated only where the sovereign first had title. In *Wood v Lovett*, supra the State of Arkansas had already acquired title. In Suffolk County, New York, the procedure is different, the land is sold at the tax sale, the County is not required to have the record title to the property in order to sell it for unpaid taxes.

In this case there was no dispute that the Treasurer had

performed every condition precedent to vesting in him the power to duly sell the subject property to Pact, at the public tax sale auction of 11/16/64. Both the Treasurer and Pact possessed the uninhibited capacity to contract for the sale of the subject land at the tax sale, which they proceeded to do. At that precise moment of the meeting of the minds, when the Treasurer sold and Pact, for a valuable consideration, bought the subject property, a valid contract came into being. This contract vested in Pact positive, definable property rights, *Clarke v Mayor of NYC*, 111 NY 621, 623-624, where the N. Y. Court of Appeals stated:

> "The taxes were properly imposed; they remained unpaid and a sale was authorized by statute; it was conducted in conformity to law, and *at that moment the rights of the parties* to the transaction became fixed. The vendor was entitled to the price bid, the purchaser to have a valid certificate, and in due time, upon the happening of the contingencies named in the statute a lease.
>
> If those he has obtained are invalid...by reason of the omission of any statutory condition or irregularity... the defects do not impair the sale, and consequently leave in full force the *contract* upon which he paid his money."(emphasis added)

There is further authority in New York State for the doctrine that at the Suffolk County tax sale the property itself is sold. *In Re Ueck's Estate*, 286 NY 1, 18 is authority for the doctrine that at the tax sale the tax sale buyer "...became the *inchoate title holder* of the land, evidenced by the tax sale certificate", (emphasis added), subject to defeasance only by the former owner's privilege of redemption. *Ueck* construed the Erie County Tax Act and the Buffalo City Charter, both of which contain substantially the

same language as is contained in the SCTA, under which the "*lands shall be sold* for an amount sufficient to pay all the taxes..." (§ 45 SCTA, emphasis added).

Confirming the doctrine of *Ueck* Mr. Justice Glickman in the Suffolk County Supreme Court (NY) case of *Harris v Board of Assessors of Town of East Hampton*, reported in NYLJ 11/27/68, P 19, Col. 4, stated:

> "While the purchaser at such sale in effect acquired the county's tax lien, in reality he *purchases the land* and may be divested of his right to the land *only by redemption* unless the tax sale itself is defective..." (emphasis added)

At the instant tax sale, the moment when the contract of sale was created, Pact's property rights became vested. These rights entailed that the Treasurer should execute a deed conveying "an absolute estate in fee" (§ 53 SCTA), *if* Appellees failed to redeem within 36 months, after due notice to redeem was published by the treasurer, as provided for by § 52 SCTA and § 1014 Real Property Tax Law (RPTL). When the Treasurer duly published said notice to redeem and Appellees failed to redeem, their rights were extinguished forever.

POINT III

APPELLANT CONTENDS THAT ANY STATUTE WHICH EMPOWERS A THIRD PARTY WHO IS UNRELATED TO THE CONTRACTING PARTIES, TO COMMIT OR OMIT ANY ACT AFTER THE MAKING OF A CONTRACT, WITH THE RESULT THAT THE CONTRACT BECOMES VOID, IS UNCONSTITUTIONAL.

This position is stated at page 8 of the Jurisdictional Statement. In developing this point it is submitted that on

11/16/64 Appellant entered into a valid contract with the Treasurer. If the contract was valid in creation no subsequent act of omission by the Babylon Town Receiver can destroy the validity of this contract. The NY Court of Appeals communicated this doctrine as early as *Hardman v Bowen*, 39 NY 196, when it stated at page 200:

> "If the assignment was valid in creation...no subsequent illegal act, either of omission or commission, can in any manner invalidate it."

To the same effect is *Mabie v Fuller*, 255 NY 194,202.

§ 71 SCTA is unconstitutional because it impairs the valid contract entered into between Appellant and the Treasurer by permitting Appellant's vested rights to be destroyed and permits the contract, validly created, to become void by an alleged act of omission by a third party (Receiver) who is not even described or named in the statute.

The application of § 71 SCTA is to be construed as of the date that the act complained of (omission of "arrears" stamp) is to be performed. Since that act was subsequent to the contract's creation, the "impairment" doctrine is applicable under the authority of *Williams v Bruffy*, 96 US 176. Any action authorized (under § 71 SCTA) by New York to be taken by an individual (Receiver), pursuant to that authority, is a State action. When that action is taken, the State intervenes at that moment. In the instant case that took place *after* the executed tax sale contract which vested in Pact its property rights.

Therefore, § 71 SCTA must be held to be unconstitutional as authorizing the impairment of a valid prior contract, repugnant to Article I, Sec. 10 of the U. S.

Constitution.

POINT IV

ALL THE CONSTITUTIONAL QUESTIONS RAISED BY APPELLANT BEFORE THIS COURT WERE RAISED BELOW

This case went before three Courts in New York, Special Term of the Supreme Court, the Appellate Division, 2nd Department and the N. Y. Court of Appeals. The constitutional questions raised before this Court were raised in every N. Y. Court.

Appellant raised the constitutional questions in its answer and elaborated thereon in its arguments and briefs before every tribunal. Appellees did not seek any relief by way of corrective motion or otherwise addressed to that part of the answer which raised the constitutional questions.

The N. Y. Courts have pointed out that under the N. Y. Civil Practice Law and Rules (CPLR), which became effective 9/1/63, the emphasis with respect to pleading should be placed "upon the primary function of pleadings, namely that of adequately advising the adverse party of the pleader's claim of defense.", *Foley v D'Agostino*, 21 AD2d 60 (NY).

In the latter case it was further stated:

> "Finally, every pleading question should be approached in the light of the CPLR enactment that pleadings "shall be liberally construed. Defects shall be ignored if a substantial right of a party is not prejudiced."

In a footnote of the Court's opinion the following quote

appears:

> "This is a statment of a fundamental tenet of modern practice; the pleadings and other forms of procedures are only a means to the end of resolving the controversy between the parties. Even if a pleading be technically in violation of some rule of good pleading, what does it matter if substantial rights of other parties are in no way prejudiced." (Wachtel, New York Practice, p. 108)

The Appellees failed to move for any amplification of the pleadings or for any corrective relief. That demonstrates that the Appellees understood the crux of the pleading and cannot now question the sufficiency thereof for the first time.

The record (R22) refers to "other arguments...on constitutional grounds" raised in the "accompanying memorandum of law". The same reference is made to "The constitutional questions raised herein, presented in my memorandum of law, as a matter of law, demonstrated the lack of a constitutional basis for the amended complaint's attack on the tax sale and tax deed." (R24). This indicates the fact that Appellees were alerted to the constitutional questions raised by Pact from the very start.

What is clear is that the constitutional questions were raised below.

POINT V

APPELLEES FAILED TO MEET PACT'S ARGUMENT THAT THE LOWER COURTS DEPRIVED PACT OF ITS PROPERTY RIGHTS WITHOUT DUE PROCESS

The Court of Appeals passed on all the foregoing constitutional questions presented before it. By affirming, without opinion, the lower Courts' determination, it in effect said that §71 SCTA is constitutional and that, by its operation, the lower Courts constitutionally divested Pact of its property rights acquired at the valid tax sale and through the valid tax deed, without violating Pact's rights under the due process clauses of both the N. Y. and U. S. Constitutions.

The lower Courts' silence and failure to say a single word about the constitutional questions repeatedly presented by Pact must lead to the conclusion that the lower Courts held that the divestiture of Pact's title was proper on the grounds that Pact never had any property rights in the first place; that what took place at the tax sale was illegal because of a later act (omission of an "arrears" stamp on the later issued 1964/65 tax bill) to be performed by a party unnamed in §71 SCTA, not connected with the tax sale contract; that the divestiture of Pact's property rights acquired at the tax sale could take place by the empowering of that third party, by design or accident, to so act (omitting "arrears" stamp) as to destroy the prior legal contract entered into between Pact and the County Treasurer.

We respectfully submit that Pact was deprived of its property in violation of the due process clauses of both the N. Y. and U. S. Constitutions.

In any discussion about the lower Courts due process accorded Pact, reference must be directed to another statute

of the State of New York. That statute is § 1160 RPTL.

Leaving aside for the moment the 1959 amendment to § 70 SCTA and its effect on § 71 SCTA, we must examine § 71 SCTA itself. Special Term had applied the doctrine of *Stebila v Mitrany*, 21 NY2d 930, construing the pre 1959 370-71 SCTA, which upheld the theory that "omission of the word "Arrears" on a subsequent tax bill, held that the provisions of Section 70 and 71 SCTA are *mandatory* and require strict compliance." (R138) (emphasis added). Special Term repeats the phrase "mandatory requirements" (R143). Appellees argue about "the failure...to perform the duties imposed...by the *mandatory* and *jurisdictional* requirements...resulted in a nullification of said entire contract..." (P36-Motion). In other words, Appellees argue that the stamping of "arrears" was a "mandatory" act, and its omission on the 1964/65 tax bill on 12/1/64 reached back to *jurisdictionally* destroy the earlier valid tax sale of 11/16/64.

An examination of the language of § 71 SCTA shows no finding of the words "mandatory" or "jurisdictional". § 71 SCTA contains no negative words showing that the results of such an omission are to void the earlier tax sale (*LANCASTER SBICO v CITY OF NY*, 214 NY 1, 11-12). Lacking express language to that effect we must go to § 32 SCTA to find out if legislative intent was that the stamping of "arrears" was mandatory and if omitted, a jurisdictional defect in the earlier, valid tax sale.

§ 32 SCTA provides:

> "The tax law shall apply and govern in all matters relating to taxation in Suffolk County not inconsistent with the provisions of this act." (Ch 311, Laws 1920).

Proceeding to the general tax law we find § 1160 RPTL (1) which provides, in part:

> "All provisions with respect to procedure upon tax sales and sales of tax liens *requiring acts to be done* at or before specified times or dates...shall be *deemed directory* and failure to take such action...shall not invalidate or otherwise affect such tax lien nor prevent...proceedings...for collection thereof...*nor affect the title of the purchaser under such proceedings.*" (Ch 959, Laws 1958) (emphasis added)

In the face of this positive expression of legislative intent we ask where and how and by what reasoning have the lower Courts arrived at the conclusion that the provisions of § 71 SCTA are "mandatory" (R138)? The only answer is that the lower Courts did not obtain this information from the Legislature, but created, by judicial decree a Legislative intent that is directly contrary to expressed Legislative intent to treat the provisions of § 71 SCTA as directory only, preserve the sanctity of the tax sale and *to protect the title of the tax sale purchaser.*

It is respectfully submitted that there was no due process accorded to Pact; that it was divested of its property without due process, in violation of both the N. Y. and U. S. Constitutional provisions relating thereto.

POINT VI

THE CASE OF LONDON V HAMMEL IS NOT APPLICABLE HEREIN

Under their Point VIII Appellees raise the case of *London v. Hammel*, unreported, decided by the N. Y. Court of Appeals on 6/15/1970. This is not applicable here because (1) it did not involve an attack on the tax sale contract as was done herein; (2) it did not consider the constitutional questions that were raised by the instant case; (3) the Suffolk County Treasurer was not made a party defendant in the *London v. Hammel* case.

In order to demonstrate the importance of the Treasurer being made a party defendant *(Costa v. Harris*, 26 AD2d 933 (NY) in any attack on the tax sale contract or tax deed issued by him, we respectfully submit the following argument.

Had the Treasurer been a party before the New York Court of Appeals in *London* he could have raised the arguments that (1) The redemption period under the SCTA is 3 years, whereas the redemption period under the NY RPTL is 1 year. (2) With a one year redemption period there never could be any subsequent taxes paid by a tax sale buyer. Therefore, the situation that arose in *London* could never arise under the RPTL. (3) That the New York Legislature's enactment of the language of §1014 RPTL that the redemption advertising contain "the amount necessary to redeem the same computed to the last day in which such redemption can be made..." intended to refer to (a) the amount of the tax sale *and* penalties, interest and advertising costs; (4) That the Legislature had before it, when it passed the RPTL, only a one year redemption period, as covered by said RPTL and could not have had in mind applying the

language to a special local act like the SCTA where the redemption period was more than one year. (5) That § 32 SCTA (Ch 11, Laws 1920) provided that the general "tax law shall apply and govern in all matters relating to taxation in Suffolk County *not inconsistent* with the provisions of this act," (emphasis added). Therefore, applying the general tax law (RPTL) that concerned itself with a one year redemption period *was inconsistent* with the SCTA which authorized a three year redemption period.

Further, in the *London v. Hammel* case, the taxpayer *made an attempt* to redeem the tax sale bringing insufficient money to redeem *before* the expiration of the redemption period and he was told by the Treasurer's agent that he had additional two years time in which to redeem. It was not shown if, in reliance on that statement, the taxpayer did not return before the redemption period had expired.

The doctrine of *Van Benthysen v. Sawyer*, 36 NY 150, that it is a question of fact as to whether the action of the County Treasurer's agent prevented the redemption might have applied in *London*.

In the instant case, unlike what happened in *London*, Appellees made no attempt to redeem the 11/16/64 tax sale, *before* the expiration of the redemption period. Their attack on the instant tax sale contract was made *after* the redemption period had expired on the grounds mentioned in the complaint.

We respectfully submit that *London* must be restricted to solely the facts of that case and not be applied generally to the instant case where the question of the validity of the redemption advertising had not even been raised below.

Thus the *London v. Hammel* case is not applicable herein.

POINT VII

THE FAILURE OF THE NOTICE WHICH APPELLEES COMPLAINED THEY FAILED TO RECEIVE, BY OMISSION OF THE "ARREARS" STAMP ON THE 1964/65 TAX BILL, HAS TO BE A FAILURE OF A NOTICE TO REDEEM

The valid tax sale took place 11/16/64. The only method by which that tax sale can be eliminated is by redemption. Therefore any notice relating to that tax sale issued after the tax sale took place has to be a notice to redeem. The alleged failure of "notice of arrears...in the subsequent tax bill for the tax year 1964/65" (complaint, R40), to have been given on 12/1/64, when the 1964/65 tax bill was rendered is a notice to redeem from the earlier 11/16/64 tax sale.

The power to create what is a notice to redeem is reserved to the Legislature, under Article III, Sec. 1 of the N. Y. State Constitution. Thus Special Term's creation of the "arrears" omission as another notice to redeem was judicial legislation, violative of Article III, Sec. 1 of the N. Y. State Constitution.

Lastly, Appellees' statements contained in their Point IX are irrelevant to the motion now before this Court. Their irrelevancy make it unnecessary to make any extended remarks thereto.

CONCLUSION

The issues raised by this appeal are properly before this Court and Appellees' Motion to Dismiss should be denied.

Respectfully submitted,

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SECTION 32

SEC. 32. APPLICATION OF TAX LAW. The tax law shall apply and govern in all matters relating to taxation in Suffolk County not inconsistent with the provision of this act. (Chapter 311, Laws of 1920, in effect April 22, 1920).

SECTION 40.

SEC. 40, COLLECTION OF TAXES AND ASSESSMENTS SHALL BE ENFORCED BY SALE. The collection of every assessment and every tax upon real estate returned by the receivers of taxes as unpaid, with the interest and additions, shall be enforced by a sale of the real estate by the county treasurer, subject to the right as hereinafter provided of the purchaser or purchasers at such sale to change or convert such sale into a transfer of the tax lien or the right of the county to collect such taxes. Such sale shall be held within six months after the return of unpaid taxes to the county treasurer. (Added by Chapter 152, Laws of 1929, in effect March 18, 1929).

SECTION 43.

SEC. 43. ADVERTISEMENT OF NOTICE OF SALE. The county Treasurer shall, within six months after the return, cause to be published at least once a week in each week, for six successive weeks, in the two newspapers, designated for the publication of concurrent resolutions, a list of all real estate so liable to be sold for unpaid taxes and assessments and together with a notice that said real estate will be on a day specified in such notice, and the succeeding days, be sold at public auction at the county center, Riverhead, Suffolk County, New York, or such other place within the county as the treasurer designates in such notice.

SECTION 43. (CONTINUED)

If the property affected is situated in a town other than that in which the newspapers designated as above required are located, those parcels so situated from such list and notice shall also be separately published in two successive issues of a newspaper in the town in which such affected property is located with such alternate newspaper to be designated by resolution of the board of supervisors. By such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount of such tax or assessment, with the said penalties and interest thereon remaining unpaid with the charges of such notice and advertisement, to the county treasurer, and notice shall be given by such advertisement, that if default shall be made in such payment, such lands and tenements will be sold at public auction at a day and place therein to be specified for the amount of the taxes, together with the interest, penalties and other charges thereon, then a lien on such property, and for the lowest rate of interest during the period of redemption, or until such property be redeemed, at which any person or persons shall offer to take the same; such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment roll of the year in which such unpaid taxes were levied, and a brief description of such real estate, and the total amount of such unpaid taxes, which said total amount shall include all taxes, interest expenses and other charges against the property for the year or years advertised.

2. This act shall take effect January first, nineteen hundred sixty-five.

SECTION 45.

SEC. 45. SALE OF PROPERTY FOR UNPAID TAXES. If the owner, mortgagee or occupant of or party in interest in such real estate do not pay such tax or assessment, with the costs additions and charges, within the period stated in such advertisement, then the county treasurer shall, without further notice, commence the sale of lands specified in such notice of sale on the day set for that purpose and continue the sale from day to day until every such lot or parcel is sold. Such lands shall be sold for an amount sufficient to pay all the taxes and assessments due thereon for the years for the taxes of which said sale shall be made with interest thereon to the time of sale, and all costs, expenses and charges accrued thereon and, subject to reductions as herein provided said amount paid for such property shall carry and bear the maximum interest and penalties as follows: Six per centum on the purchase price, if redeemed within six months of date of sale. An additional six per centum on purchase price if redeemed after the expiration of six months and within twelve months of the date of sale. An additional six per centum on the purchase price if redeemed after the expiration of twelve months and within a period of eighteen months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of eighteen months and within a period of twenty-four months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of twenty-four months and within a period of thirty months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of thirty months and within thirty-six months of date of sale. The rate of interest at which any person or persons shall offer to take the lot or parcel of land to be sold shall be established by his bid. The rate thus established shall be the

rate of interest for every period of six months or fraction thereof up to the time of the redemption of the property purchased and until the expiration of three years, plus all taxes paid by the purchaser with interest thereon at six per centum per annum to the date of payment. At such sale, rates of interest shall be bid in multiples of one per centum or a flat bid of no interest whatsoever and parcels shall be sold and bid upon separately. If more than one person bids the same rate of interest, the county treasurer or person conducting the sale shall sell the parcel to whichever of such bidder as he in his sole discretion shall determine. In any case, however, and as to any parcel, the county may reject any and all bids and bid in and purchase the same for the county at the maximum rate of interest in which event the bid of the county shall be preferred over all other bids. The county shall likewise be deemed the purchaser at the maximum rate of interest of all parcels which are not sold at such sale. The board of supervisors may by resolution exclude from sale such parcels as it determines where the county has entered into any agreement concerning the disposition of tax liens thereon with a tax district or other person pursuant to section one hundred sixty-six-a of the tax law or other provision of law. (Added by Chapter 152, Laws of 1929, in effect March 18, 1929; amended by Chapter 207, Laws of 1934, in effect April 13, 1934; by Chapter 175, Laws of 1937, in effect April 5, 1937; amended by Chapter 745, Laws of 1959, in effect April 23, 1959.)

Real Property Tax Law 1160(1)

(Chapter 959, Laws 1958)

1160. TAX SALE AND SALE OF TAX LIEN

1. It shall be the duty of the enforcing officer to enforce annually all tax liens by a tax sale, in accordance with the provisions of law governing the conduct of such sales, except

as otherwise provided herein. The failure of the enforcing officer to enforce such tax lien shall not impair the lien or prevent a sale or stay any other proceedings for its enforcement after the time specified. All provisions with respect to procedure upon tax sales and sales of tax liens requiring acts to be done at or within or before specified times or dates, except provisions with respect to length of notice, shall be deemed directory and failure to take such action at or within the time specified shall not invalidate or otherwise affect such tax lien nor prevent the accruing of any interest or penalty imposed for the non-payment thereof, nor prevent or stay proceedings under this article for any of the remedies for collection thereof in this article provided, nor affect the title of the purchaser under such proceedings.